**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR**

**TUESDAY, THE 13TH MARCH 2007 / 22ND PHALGUNA 1928**

**WP(C).No. 8402 of 2007(A)**
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**PETITIONER:**
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**M/S.SREE RAMACHANDRAN TEXTILES,**
**EAST FORT, THIRUVANANTHAPURAM, REP. BY**
**J.SARAVANA CHANDRAN-PARTNER.**

**BY ADV. SRI.JOSE JOSEPH**

**RESPONDENTS:**
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**1. THE SALES TAX OFFICER,**
**THIRD CIRCLE, THIRUVANANTHAPURAM.**

**2. THE KERALA SALES TAX APPELLATE**
**TRIBUNAL, THIRUVANANTHAPURAM, REP. BY**
**ITS SECRETARY.**

**BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**K.BALAKRISHNAN NAIR,J.**

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WP(C)NO.8402 OF 2007-A

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Judgment

The petitioner challenges Ext.P7 order passed on its application for stay. it has been directed to pay 50% of the disputed tax and furnish security for the balance amount. The petitioner submits, there is every chance of success in the appeal and if that be so, the entire liability will be wiped off. So, it seeks absolute stay of recovery of the disputed amount.

2. I heard the learned Government Pleader appearing for the respondents also. Since the amount involved in not very huge, I feel that no serious prejudice will be caused to the petitioner by the impugned order. Further, the balance of convenience being in favour of the State, it cannot be described that Ext.P7 order is perverse, warranting interference with the same under Article 226 of the Constitution of India. So, I decline to interfere with the said order. Accordingly, the Writ Petition is dismissed without prejudice to the contentions of the petitioner regarding the merits of its case. Needless to say, the appellate authority will decide the matter on merits, without being influenced by this Judgment.

13.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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